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May 27, 2010

Via Electronic Filing

Honorable Joan M. Azrack
United States Magistrate Judge.
United States District Court
Eastern District of New York
225 Cadman Plaza East, Room 605N
Brooklyn, NY 11201

RE Securities and Exchange Commission v. Spongetech Delivery Systems, Inc., et al
Civil Action No.: 10-CV-2031 (DLI)

Dear Judge Azrack:

This firm was retained this week by defendant Jack Halperin to represent him in the above referenced matter. Our client was previously served with Plaintiff's Complaint and plaintiff's Motion for Preliminary Injunction, Asset Freeze, and Other Relief. Defendant's Answer is due June 9, 2010 and his opposition to the Motion is due June 1, 2010.

It is respectfully requested that Defendant Halperin be granted a sixteen (16) day extension to answer or move to June 25, 2010 and a ten (10) day extension to June 11, 2010 to file opposition to the Motion. As we were just retained, we require additional time to consult with our client and prepare responsive pleadings and my partner Jerome Selters, Esq. who will be primarily responsible for the defense of this matter is leaving the country for a previously scheduled vacation on June 7, 2010 and will not return to the office until Monday, June 21, 2010. Further, in the interim, efforts will be undertaken which may result in resolving the pending Motion.

No previous requests have been made for an extension or adjournment and the request herein does not affect any other scheduled deadline.

We have conferred with our adversary, Jeffrey Tao, Esq., who has consented to the extensions of time.

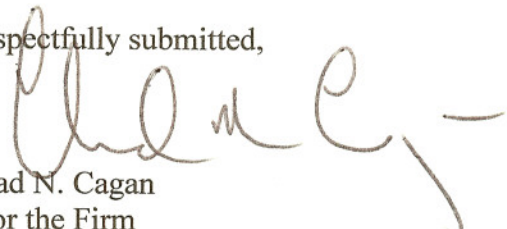
Accordingly, we respectfully request that the Court grant Defendant Halperin a sixteen (16) day extension to June 25, 2010 to Answer or otherwise move and a ten (10) day extension to June 11, 2010 to file opposition to the pending Motion.

SONNENBLICK, PARKER & SELVERS

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Thank you.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'Chad N. Cagan', with a long horizontal stroke extending to the right.

Chad N. Cagan
For the Firm

cc: Counsel List